TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 712

February 9, 2021

SUMMARY OF BILL: Requires the Department of Revenue (DOR) to consult with the Alcoholic Beverage Commission (ABC) on promulgating rules that cover reports to be made, records to be kept, and other matters pertaining to the administration and enforcement of the wholesale beer tax.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

• Requiring DOR to consult with ABC for a currently required process will not have a significant impact on the procedures or processes of DOR or ABC; therefore, any fiscal impact is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

Bojan Savic, Interim Executive Director

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